

2023 Kansas Statutes

79-1609. Appeals to state board of tax appeals; notice, requirements; procedure; limit on increased appraised valuation by the board. Any person aggrieved by any order of the hearing officer or panel, or by the classification and appraisal of an independent appraiser, as provided in K.S.A. 79-5b03, and amendments thereto, may appeal to the state board of tax appeals by filing a written notice of appeal, on forms approved by the state board of tax appeals and provided by the county clerk for such purpose, stating the grounds thereof and a description of any comparable property or properties and the appraisal thereof upon which they rely as evidence of inequality of the appraisal of their property, if that be a ground of the appeal, with the state board of tax appeals and by filing a copy thereof with the county clerk within 30 days after the date of the order from which the appeal is taken. The notice of appeal may be signed by the taxpayer, any person with an executed declaration of representative form from the property valuation division of the department of revenue or any person authorized to represent the taxpayer in K.S.A. 74-2433f(f), and amendments thereto. A county or district appraiser may appeal to the state board of tax appeals from any order of the hearing officer or panel. With regard to any matter properly submitted to the board relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. With regard to leased commercial and industrial property, the burden of proof shall be on the taxpayer unless, within 30 calendar days following the informal meeting required by K.S.A. 79-1448, and amendments thereto, the taxpayer furnished to the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal. Such income and expense statement shall be in such format that is regularly maintained by the taxpayer in the ordinary course of the taxpayer's business. If the taxpayer submits a single property appraisal with an effective date of January 1 of the year appealed, the burden of proof shall return to the county appraiser. With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed.

History: L. 1959, ch. 376, § 4; L. 1971, ch. 300, § 1; L. 1972, ch. 365, § 1; L. 1988, ch. 377, § 11; L. 1992, ch. 282, § 12; L. 1996, ch. 264, § 9; L. 1999, ch. 126, § 10; L. 2008, ch. 109, § 95; L. 2013, ch. 87, § 14; L. 2014, ch. 141, § 12; L. 2015, ch. 100, § 15; L. 2021, ch. 58, § 9; July 1.